

**MID-IOWA COMMUNITY ACTION, INC.**

**Marshalltown, Iowa**

**FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA**  
**(Uniform Guidance, Single Audit Report)**

**September 30, 2020**

**(With Independent Auditor's Reports Thereon)**

MID-IOWA COMMUNITY ACTION, INC.

Marshalltown, Iowa

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INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Mid-Iowa Community Action, Inc.  
Marshalltown, Iowa

*Report on the Financial Statements*

We have audited the accompanying financial statements of Mid-Iowa Community Action, Inc. (a nonprofit organization), which comprise the Statement of Financial Position as of September 30, 2020, and the related Statements of Activities and Changes in Net Assets, Functional Expenses, and Cash Flows for the year then ended, and the related notes to the financial statements.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Mid-Iowa Community Action, Inc. as of September 30, 2020, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### *Other Matters*


Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards and Schedule of Findings and Questioned Costs as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the financial statements. The additional supporting schedules are presented for purposes of additional analysis and are also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

### *Report on Summarized Comparative Information*

We have previously audited Mid-Iowa Community Action, Inc.'s 2019 financial statements, and our report dated January 9, 2020, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### *Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 11, 2021, on our consideration of Mid-Iowa Community Action, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

  
MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

January 11, 2021  
West Des Moines, Iowa

## MID-IOWA COMMUNITY ACTION, INC.

## Statement of Financial Position

September 30, 2020  
(With Comparative Totals for 2019)

	2020	2019
<b>Assets</b>		
<b>Current Assets</b>		
Cash	\$ 243,205	709,708
Marketable Securities	13,311	18,738
Receivables		
Grant or Contract Revenue	1,329,772	1,343,383
Other	19,060	45,083
Prepaid Expenses	70,726	75,092
Inventory - Weatherization	26,459	30,006
Work-In-Process - Weatherization	19,702	21,629
Total Current Assets	<u>1,722,235</u>	<u>2,243,639</u>
<b>Other Noncurrent Assets</b>		
USDA Savings Reserves - Hardin and Tama Counties	51,875	33,604
Beneficial Interest in Assets of Another - Endowment Fund	180,504	35,464
Total Other Noncurrent Assets	<u>232,379</u>	<u>69,068</u>
<b>Property and Equipment</b>		
Buildings and Land	4,113,278	3,509,157
Equipment	489,134	520,204
Vehicles	397,682	428,840
Construction in Progress	41,767	--
	<u>5,041,861</u>	<u>4,458,201</u>
Accumulated Depreciation	(3,485,849)	(3,129,121)
Net Property and Equipment	<u>1,556,012</u>	<u>1,329,080</u>
Total Assets	<u><u>\$ 3,510,626</u></u>	<u><u>3,641,787</u></u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Current Maturities of Long-Term Debt	\$ 13,315	12,673
Line of Credit	--	--
Accounts Payable and Accrued Taxes	354,170	453,398
Accrued Interest	631	651
Accrued Wages and Leave	413,973	289,561
State Advance	56,125	56,125
Refundable Advances - Grants and Contracts	76,953	140,643
Total Current Liabilities	<u>915,167</u>	<u>953,051</u>
<b>Long-Term Debt</b>		
Notes and Mortgages Payable, Excluding Current Classification	421,667	435,039
Total Liabilities	<u>1,336,834</u>	<u>1,388,090</u>
<b>Net Assets</b>		
Without Donor Restrictions	1,602,056	1,460,007
With Donor Restrictions	571,736	793,690
Total Net Assets	<u>2,173,792</u>	<u>2,253,697</u>
Total Liabilities and Net Assets	<u><u>\$ 3,510,626</u></u>	<u><u>3,641,787</u></u>

The accompanying notes are an integral part of these financial statements.

## MID-IOWA COMMUNITY ACTION, INC.

**Statement of Activities and Changes in Net Assets**

Year Ended September 30, 2020  
(With Comparative Totals for 2019)

	2020			2019
	Without Restrictions	With Restrictions	Total	Total All Funds
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ 10,415,552	--	10,415,552	10,223,300
State Grant Revenue	1,944,845	--	1,944,845	3,271,156
Other Grant Revenue	127,816	--	127,816	169,358
Program Income	270,848	--	270,848	525,708
Investment Income (Loss)	(4,365)	(3,886)	(8,251)	868
Contributions and Public Support	426,091	475,645	901,736	1,452,984
United Way Support	93,555	5,000	98,555	122,862
Rental Income	--	--	--	--
Other Revenue	430,164	16,106	446,270	165,453
In-Kind Donations	948	--	948	1,110
Restricted Funds Released from Restrictions	714,819	(714,819)	--	--
Total Support and Revenue	<u>14,420,273</u>	<u>(221,954)</u>	<u>14,198,319</u>	<u>15,932,799</u>
<b>Expenses</b>				
Personnel	5,971,866	--	5,971,866	6,203,999
Fringe	1,824,805	--	1,824,805	1,857,275
Travel	124,673	--	124,673	226,635
Supplies and Materials	385,339	--	385,339	273,334
Printing and Publication	46,884	--	46,884	75,686
Postage and Shipping	22,759	--	22,759	21,183
Contractual	710,768	--	710,768	891,506
Insurance	95,981	--	95,981	98,723
Telephone and Fax	142,594	--	142,594	145,994
Space	535,375	--	535,375	561,680
Advertising and Promotion	2,716	--	2,716	8,841
Equipment Maintenance and Rental	--	--	--	4,935
Licenses and Permits	6,810	--	6,810	13,980
Dues and Subscriptions	68,559	--	68,559	82,347
Client Assistance	3,922,695	--	3,922,695	4,693,860
Equipment	116,223	--	116,223	155,284
Conferences and Meetings	95,416	--	95,416	143,011
Interest Expense	21,020	--	21,020	21,884
Other	15,629	--	15,629	4,596
Depreciation	167,164	--	167,164	145,043
In-Kind Expense	948	--	948	1,110
Total Expenses	<u>14,278,224</u>	<u>--</u>	<u>14,278,224</u>	<u>15,630,906</u>
<b>Change in Net Assets</b>	142,049	(221,954)	(79,905)	301,893
<b>Net Assets - Beginning of Year</b>	<u>1,460,007</u>	<u>793,690</u>	<u>2,253,697</u>	<u>1,951,804</u>
<b>Net Assets - End of Year</b>	<u>\$ 1,602,056</u>	<u>571,736</u>	<u>2,173,792</u>	<u>2,253,697</u>

The accompanying notes are an integral part of these financial statements.

## MID-IOWA COMMUNITY ACTION, INC.

**Statement of Functional Expenses**

Year Ended September 30, 2020  
(With Comparative Totals for 2019)

	2020			2019
	Program Activities	Management, General, and Corporate Activities	Total	Total
<b>Expenses</b>				
Personnel	5,025,545	946,321	5,971,866	6,203,999
Fringe	1,552,598	272,207	1,824,805	1,857,275
Travel	119,410	5,263	124,673	226,635
Supplies and Materials	237,104	148,235	385,339	273,334
Printing and Publication	41,053	5,831	46,884	75,686
Postage and Shipping	18,600	4,159	22,759	21,183
Contractual	541,549	169,219	710,768	891,506
Insurance	51,369	44,612	95,981	98,723
Telephone and Fax	132,051	10,543	142,594	145,994
Space	315,967	219,408	535,375	561,680
Advertising and Promotion	2,237	479	2,716	8,841
Equipment Maintenance and Rental	--	--	--	4,935
Licenses and Permits	6,039	771	6,810	13,980
Dues and Subscriptions	29,467	39,092	68,559	82,347
Client Assistance	3,916,258	6,437	3,922,695	4,693,860
Equipment	82,274	33,949	116,223	155,284
Conferences and Meetings	87,869	7,547	95,416	143,011
Interest Expense	--	21,020	21,020	21,884
Other	10,170	5,459	15,629	4,596
Depreciation	30,792	136,372	167,164	145,043
In-Kind Expense	948	--	948	1,110
Total Expenses	<u>12,201,300</u>	<u>2,076,924</u>	<u>14,278,224</u>	<u>15,630,906</u>

The accompanying notes are an integral part of these financial statements.

## MID-IOWA COMMUNITY ACTION, INC.

**Statement of Cash Flows**

Year Ended September 30, 2020  
(With Comparative Totals for 2019)

	<u>2020</u>	<u>2019</u>
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ (79,905)	301,893
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operations		
Unrealized (Gain) Loss on Marketable Securities	5,427	2,337
Endowment Fund Support - Net of Expenses	(145,040)	(6,042)
Depreciation	167,164	145,043
Book Value of Property and Equipment Disposals	--	3,243
(Increase) Decrease in		
Receivables	39,634	48,390
Prepaid Expenses	4,366	24,863
Inventory	3,547	6,703
Work-In Process	1,927	6,639
Increase (Decrease) in		
Accounts Payable and Accrued Expenses	25,164	(34,340)
Grant Funds Received In Advance	(63,690)	(263,100)
Net Cash Flow from Operating Activities	<u>(41,406)</u>	<u>235,629</u>
<b>Cash Flows from Investing Activities</b>		
Funds Added to USDA Savings Reserves	(18,271)	--
Purchase of Property and Equipment	(394,095)	(135,112)
Net Cash Flow from Investing Activities	<u>(412,366)</u>	<u>(135,112)</u>
<b>Cash Flows from Financing Activities</b>		
Repayments on Notes and Mortgages	<u>(12,731)</u>	<u>(12,141)</u>
<b>Net Increase (Decrease) in Cash</b>	(466,503)	88,376
<b>Cash - Beginning of Year</b>	<u>709,708</u>	<u>621,332</u>
<b>Cash - End of Year</b>	<u>\$ 243,205</u>	<u>709,708</u>
<b>Supplemental Cash Flow Disclosures</b>		
Interest Paid	<u>\$ 21,040</u>	<u>21,579</u>

The Organization is exempt from income taxes and, accordingly, no cash payments for income taxes were made.

The accompanying notes are an integral part of these financial statements.

## MID-IOWA COMMUNITY ACTION, INC.

**Notes to Financial Statements**

September 30, 2020

**1. Nature of Activities and Significant Accounting Policies****Reporting Entity**

Mid-Iowa Community Action, Inc. is a private, nonprofit organization established in 1965. The Organization was formed to provide opportunities to people in vulnerable situations; equip them to achieve stability, security, and success; and to collaborate with families and partners to create communities where fewer people find themselves in poverty, and those who do have a path out. This mission is accomplished through a variety of programs carried on primarily in the Iowa counties of Hardin, Marshall, Poweshiek, Story, and Tama. The Organization is primarily supported through federal and state government grants, which account for approximately 87% of the total revenue.

**Standards of Accounting and Financial Reporting**

The accompanying financial statements have been prepared in accordance with guidelines established for nonprofit organizations by the American Institute of Certified Public Accountants. The following describes the significant accounting policies.

**Recently Adopted Accounting Pronouncements**

During the year ended September 30, 2020, Mid-Iowa Community Action, Inc. adopted ASU 2014-09, *Revenue from Contracts with Customers* (Topic 606). This ASU and all subsequently issued clarifying ASUs replaced most existing revenue recognition guidance in U.S. GAAP. This ASU also required expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. Mid-Iowa Community Action, Inc. adopted the new standard effective October 1, 2019, the first day of the organization's fiscal year, using the modified retrospective approach.

The adoption of this new standard resulted in no significant changes to the measurement or recognition of revenue in prior periods.

**Basis of Presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting.

The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. The Organization records contributions received depending on the existence or nature of any donor restrictions.

Net assets with donor restrictions are those whose use by the Organization has been limited by donors to a specific time period or purpose or to be maintained in perpetuity, where the Organization would be permitted to use all or part of the income earned for general or specific purposes. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are transferred to net assets without donor restrictions and reported in the Statement of Activities and Changes in Net Assets as net assets released from restrictions. Donor restricted contributions whose restrictions are met within the same fiscal year as received are reported as additions to net assets without donor restrictions.

Revenues from grant awards or contract reimbursements are considered unrestricted since the revenue is earned as allowable program expenses are incurred.

## **Revenue Recognition**

Revenue from awards or grants is recognized when reimbursable expenses are incurred in conducting program activities. Amounts received in advance that are in excess of expenses incurred are reflected as refundable advances – grants and contracts on the Statement of Financial Position.

Program service revenues are recognized as earned as those services are performed.

Donations and public support are generally recognized as revenue when an unconditional pledge is received, except for small donations, which are recorded when received.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

## **In-Kind Donations**

In-kind donations for space and professional services have been recorded on the Statement of Activities and Changes in Net Assets in accordance with accounting principles generally accepted in the United States of America. In accordance with this, only contributions of services received that create or enhance a non-financial asset or require specialized skill by an individual possessing those skills and would typically need to be purchased, if not provided by donation, be recorded. These requirements differ from the in-kind requirements of several of the Organization's grant awards. Mid-Iowa Community Action, Inc. received other in-kind donations during the year valued at \$987,634 primarily for the Head Start, Early Head Start, and Family Development programs, which have not been recorded on the Statement of Activities and Changes in Net Assets.

## **Cost Allocations and Functional Expenses**

The allocations of expenses shown on the Statement of Functional Expenses were made by direct assignment of costs to functional categories where a direct relationship exists. Common expenses have been allocated to separate functional categories through various cost pools described below.

The Organization charges certain indirect program costs to an indirect cost fund and distributes these costs to programs based on a provisional indirect cost rate of 19.95% through September 30, 2022 approved by the U.S. Department of Health and Human Services. The indirect cost rate is applied to each program's salaries, wages and fringe benefits to determine the amount of indirect cost charged to such programs from the indirect cost fund. Under a provisional rate, as opposed to a predetermined rate, the fund is annually reviewed and an actual rate is subsequently determined based upon the fiscal year expenditures, at which time the indirect costs charged to programs is adjusted.

The Organization charges its fringe benefits to programs based on a predetermined percentage of wages. The payment of the fringe benefits is charged initially to the fringe cost fund. The programs then reimburse the fund based on the predetermined percentage referred to above.

The Organization also utilizes a supply and series of construction cost funds to distribute costs to its various programs. The Organization projects its total costs for these funds and charges the projected costs to programs monthly on a consistent basis as described in its cost allocation plan. The cost funds are charged for the related expenses when incurred.

Other common costs are allocated to programs based on usage or occupancy records or other methods that represent the estimation of benefits received.

## **Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### **Fair Value of Financial Instruments**

The Organization records financial assets and liabilities using a fair value hierarchy, which prioritizes the inputs used in measuring fair value into three broad levels as follows:

Level 1 – Quoted prices (unadjusted) are available in active markets for identical assets or liabilities as of the reporting date.

Level 2 – Pricing inputs are quoted prices for similar assets and liabilities in active markets or inputs that are observable for the asset or liability, either directly or indirectly through market corroboration, for substantially the full term of the financial instrument.

Level 3 – Significant inputs to pricing have little or no observability as of the reporting date. The types of assets or liabilities included in Level 3 are those with inputs requiring significant management judgment or estimation, such as complex and subjective models and forecasts used to determine fair value.

The financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Organization's assessment of significance of a specific input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

The following methods and assumptions were used by the Organization in estimating the fair value of its financial instruments.

Marketable securities and cash equivalents are measured at fair value based on quoted prices in active markets and as such are categorized as Level 1.

The carrying amounts of cash, receivables, prepaid expenses, accounts payable, accrued expenses, and other liabilities approximate their fair values due to the short-term maturities of these financial instruments. The fair values of the line of credit, mortgages, and notes payable are estimated using current interest rates available for debt with similar terms and remaining maturities. The carrying values of these obligations approximate their fair value.

### **Cash Equivalents**

For purposes of the Statement of Cash Flows, the Organization considers all highly liquid debt instruments purchased with maturity of three months or less to be cash equivalents. The Organization did not hold any such investments at the year-end date.

### **Marketable Securities**

Investments in marketable securities with readily determinable fair values are valued at their fair values in the Statement of Financial Position. The change in fair value during the fiscal period is included in revenue as unrealized gain (loss) on marketable securities. The cost of securities is determined using the specific identification method.

### **Receivables**

Grant or contract receivables are comprised primarily of grant awards or contract reimbursements. Receivables are recorded when program expenses exceed contract reimbursements to date.

Other receivables consist primarily of fiscal agent and other contractual fees. Finance charges are not charged on past due amounts. These receivables are periodically evaluated for collectability based on past credit history with customers and their current financial condition. The Organization considers all amounts collectible and, accordingly, no provision for bad debts has been recorded.

### **Inventories**

Weatherization inventories are valued at cost. Cost is determined primarily on the first-in, first-out basis or on the average cost basis.

### **Work-In-Process**

Work-in-process consists of the material and labor associated with weatherization projects in process at year end. Work-in-process is expensed in the accounting period when the project is completed, the final inspection has been performed, and the owner sign-off has been obtained.

### Property and Equipment

Property and equipment is recorded at cost. Property donated to the Organization is recorded at estimated fair market value. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets. The Organization capitalizes equipment purchased with a cost greater than \$5,000 and a useful life of more than one year.

Property and equipment purchased with grant funds is owned by the Organization while used in the program for which it was purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Disposition of such property and equipment, as well as the ownership of any proceeds there from, is subject to funding source regulations.

### Long-Lived Assets

Long-lived assets to be held and used are tested for recoverability whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. When required, impairment losses on assets are recognized based upon the fair value of the asset.

### Advertising and Promotional Activities

Advertising and promotion costs are expensed as incurred on the Statement of Activities and Changes in Net Assets.

### Income Taxes

Mid-Iowa Community Action, Inc. is a private nonprofit corporation, incorporated under the statutes of the State of Iowa. The Organization is exempt from state and federal income taxes as a nonprofit corporation under Section 501(c)(3) of the Internal Revenue Code, although, it would be liable for income taxes on unrelated business income that exceeded related expenses and deductions. The Organization is not considered a private foundation for income tax reporting purposes.

## 2. Reclassifications and Prior Year Summarized Financial Information

Certain reclassifications to the 2019 financial statements have been made to conform to the 2020 presentation. The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended September 30, 2019, from which that information was derived.

## 3. Concentration of Credit Risk

**Bank Balances** - The Organization maintains cash balances in one local bank. Occasionally, these balances exceed the maximum amount insured by the Federal Deposit Insurance Corporation of \$250,000. The Organization's public deposits, however, are further secured by collateral pledged by the bank and by assessments paid by the bank if collateral is insufficient to cover losses. The Organization had \$404,579 subject to credit risk on September 30, 2020.

**Support from Government Agencies** - The Organization receives a substantial portion of its revenue from federal and state grants. A significant reduction in the level of government funding would have a major effect on the Organization's programs and activities.

## 4. Fair Value of Financial Instruments

The Organization's assets and liabilities that are measured at fair value on a recurring basis as of September 30, 2020 are presented below based on the fair value hierarchy levels:

	Total	Quoted Price in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Marketable Securities	<u>\$ 13,311</u>	<u>13,311</u>	<u>--</u>	<u>--</u>

5. **Construction in Progress**

As of September 30, 2020, Mid-Iowa Community Action, Inc. was in the process of renovating a building located in Marshalltown Iowa with expenditures to date in the amount of \$41,767. The total anticipated cost of this renovation is approximately \$1,870,000 which will be financed through a combination of Head Start grant proceeds and a term loan.

6. **Line of Credit**

Mid-Iowa Community Action, Inc. has an operating line of credit with Farmers Savings Bank in the amount of \$600,000. This note, which had an outstanding balance at September 30, 2020 in the amount of \$-0- is payable on demand and carries a variable interest rate at 0.5% below prime (Actual Rate of 2.75% at September 30, 2020). The line, which matures on February 1, 2022, is collateralized by a general business security agreement and real estate.

7. **Paycheck Protection Program Loan (PPP)**

In May 2020, Mid-Iowa Community Action, Inc. obtained a PPP loan through Farmers Savings Bank in the amount of \$120,385. This loan, if not forgiven, will be repaid in 18 monthly payments of \$6,417, including interest at 1%, beginning on November 1, 2020. Annual maturities of this loan would be \$70,585 for the year ending September 30, 2021 and \$49,800 for the year ending September 30, 2022. As of September 30, 2020, the Organization believes it has met all requirements for forgiveness, anticipates the loan will be fully forgiven during the upcoming fiscal year, and has elected to recognize the loan proceeds as revenue at this time through other revenue in the Statement of Activities and Changes in Net Assets.

8. **Notes and Mortgages Payable**

Notes and mortgages payable are summarized as follows:

Lender	Date Due	Payments (Principal & Interest)	Balance	Interest Rate	Collateral
United States Department of Agriculture	12-17-38	\$1,375 Monthly	\$ 195,739	4.75%	Secured by a real estate mortgage covering a building
United States Department of Agriculture	12-22-43	\$1,425 Monthly	<u>239,243</u>	4.75%	Secured by a real estate mortgage covering a building
	Total		434,982		
	Less Current Maturities		<u>13,315</u>		
	Long-Term Debt		<u>\$ 421,667</u>		

During the year ended September 30, 2020, the Organization incurred interest expense in the amount of \$21,020.

The mortgage loans payable contain various affirmative and negative covenants as determined by the financing institutions.

**Maturities of Long-Term Debt**

The scheduled maturities on the above notes for the following five years are summarized as follows:

Year Ended	Total
September 30, 2021	\$ 13,315
September 30, 2022	13,961
September 30, 2023	14,639
September 30, 2024	15,327
September 30, 2025	16,094
Thereafter	<u>361,646</u>
	<u>\$ 434,982</u>

9. **Net Assets**

Net Assets Without Donor Restrictions - Mid-Iowa Community Action, Inc.'s net assets without donor restrictions were received without external restrictions and are generally available for ongoing operating purposes. The Organization, however, has certain net assets designated for specific purposes.

Net assets without donor restrictions are summarized as follows as of September 30, 2020:

	<u>Amount</u>
Designated Net Assets	
Property and Equipment	\$ 1,121,030
Family Development Funds	<u>131,647</u>
	1,252,677
Undesignated Net Assets	<u>349,379</u>
Total Net Assets Without Donor Restrictions	<u><u>\$ 1,602,056</u></u>

Net Assets With Donor Restrictions - Mid-Iowa Community Action, Inc. has received donations, which under terms of their receipt are to be used for specific purposes and are classified as net assets with donor restrictions.

A summary of net assets with donor restrictions is as follows at September 30, 2020:

	<u>Amount</u>
Life Skills Group	\$ 1,974
Project Utilities - Low Income Utility Assistance	155,577
Reach Out and Read Funds	17,345
Long Term Family Disaster Recovery - Marshalltown	159,135
MICA Cares	57,201
Story County Dental Clinic and Oral Health Endowment	<u>180,504</u>
	<u><u>\$ 571,736</u></u>

10. **Beneficial Interest in Assets of Another and Endowment Fund**

In November 2015, the Organization established the MICA Story County Dental Clinic & Oral Health Endowment (the Fund) to provide a permanent source of support for the Organization and its causes. This endowment was initially funded by the absolute transfer of funds in the amount of \$7,633 to the Community Foundation of the Greater Des Moines (the Foundation). Under the terms of the endowment fund agreement, the Foundation controls the investment of the funds, while Mid-Iowa Community Action, Inc. retains the privilege of naming the recipients to whom distributions from the fund are made.

The Foundation will make distributions in accordance with policies regarding Endow Iowa eligible endowment distributions and the Foundation's spending policy, as established and updated by the Foundation. The Fund is intended to exist in perpetuity and distributions from the Fund shall not exceed an annual spend rate of 5 percent of the Fund balance as of December 31<sup>st</sup> of the previous year. The Organization shall direct distributions not more than four times in any twelve-month period.

If Mid-Iowa Community Action, Inc. ceases to be a qualified charitable organization or proposes to dissolve, the Foundation, in accordance with its legal variance power, may redirect the annual distribution to other qualifying charities operating in the same general geographic area and providing related or similar services.

The beneficial interest totals \$180,504 at September 30, 2020. It is recorded at its estimated fair value, based on information received from the Foundation.

As of September 30, 2020, and for the year then ended, the endowment fund is summarized as follows:

	<u>Restricted Endowment</u>
Endowment Net Assets - October 1, 2019	<u>\$ 35,464</u>
Contributions	<u>148,926</u>
Net Investment Income:	
Interest and Dividends	2,529
Realized Losses	(3,135)
Unrealized Losses	(2,038)
Administrative Fees	<u>(1,242)</u>
Total Net Investment Income	<u>(3,886)</u>
Appropriation of Endowment Assets for Expenditure	<u>--</u>
Endowment Net Assets - September 30, 2020	<u><u>\$ 180,504</u></u>

#### 11. **Liquidity and Availability of Financial Assets**

Mid-Iowa Community Action, Inc.'s financial assets available for general expenditure within one year of the statement of financial position date are summarized as follows at September 30, 2020:

	<u>Amount</u>
Financial Assets at Year-End	
Cash	\$ 243,205
Marketable Securities	13,311
Receivables	1,348,832
USDA Savings Reserves	51,875
Endowment Fund	<u>180,504</u>
	1,837,727
Less Those Unavailable for General Expenditure Within One Year	
Designated Net Assets (Excluding Property and Equipment)	(131,647)
Net Assets with Donor Restrictions	<u>(571,736)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u><u>\$ 1,134,344</u></u>

Mid-Iowa Community Action, Inc. receives substantial support from restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, sufficient resources must be maintained to meet those responsibilities to its donors. As a result, financial assets may not be available for general expenditure within one year. As part of Organization's liquidity management, it follows the policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To help manage unanticipated liquidity needs, Mid-Iowa Community Action, Inc. has entered into a \$600,000 line of credit agreement with a local bank which may be drawn upon in the event of an immediate liquidity need.

#### 12. **Pension Plans**

All Mid-Iowa Community Action, Inc.'s employees who are at least 18 years of age are eligible to participate in one of two voluntary retirement plans. One plan is authorized under Section 401(k) of the Internal Revenue Code. The other plan (Iowa Public Employees' Retirement System) is authorized under Section 401(a) of the Internal Revenue Code.

Contributions to the 401(k) plan on behalf of each participating employee were at the rate of 9.44% of gross wages during the 2020 fiscal year. The total contributed by the Organization during the fiscal year was \$212,596 while the employee contributions totaled \$96,007. The employer contributions vest with the employee after three years of service.

The Organization also contributes to the Iowa Public Employees Retirement System (IPERS) for certain employees, which is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits, which are established by state statute to plan members and beneficiaries.

Plans Legal Name:	Iowa Public Employees' Retirement System
Employer Identification Number:	42-6150870
IPERS' Website	www.ipers.org

Mid-Iowa Community Action, Inc. is one of over 1,900 employers participating in the plan, which has a fiduciary net position of \$34.05 billion, a net pension liability of \$7.02 billion, and a ratio of actuarial assets to actuarial liabilities of 83.96% on June 30, 2020 as reported in the most recently issued IPERS' Comprehensive Annual Report. As with any multi-employer plan, the plan's financial results may be affected by other employers entering or withdrawing from the plan, actions by the plan's board of trustees, and other events beyond the Organization's control.

Plan members are required to contribute 6.29% of their annual covered salary and Mid-Iowa Community Action, Inc. is required to contribute 9.44% of annual covered payroll. Contribution requirements are established by state statute. The Organization's contribution to IPERS for the year ended September 30, 2020, was \$328,617 equal to the required contribution for the year, while the employees contributed \$218,962. The employer contributions vest with the employee after seven years of service.

### 13. Lease and Rental Agreements

Mid-Iowa Community Action, Inc. leases various facilities and equipment for the operation of its programs. These leases generally are written over one to five-year periods and the Organization expects to renew or replace most leases at their expiration. Rent expense for the year ended September 30, 2020 totaled \$176,788.

The future annual minimum lease obligation on these leases is summarized as follows:

Year Ended	Amount
September 30, 2021	\$ 49,534
September 30, 2022	27,108
September 30, 2023	27,108
September 30, 2024	15,813
September 30, 2025	--
Thereafter	--
	<u>\$ 119,563</u>

### 14. Risks and Uncertainties

In March 2020, the global coronavirus pandemic began to disrupt the United States economy. The Organization cannot reasonably predict the length or severity of this pandemic, or the extent to which the disruption may materially impact the Organization's financial standing and operations in 2021.

### 15. Subsequent Events

The Organization has evaluated events and transactions occurring after September 30, 2020 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through January 11, 2021, the date the financial statements were available for issuance.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Mid-Iowa Community Action, Inc.  
Marshalltown, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Mid-Iowa Community Action, Inc. (a nonprofit organization), which comprise the Statement of Financial Position as of September 30, 2020, and the related Statements of Activities and Changes in Net Assets, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 11, 2021.

*Internal Control over Financial Reporting*

In planning and performing our audit of the financial statements, we considered Mid-Iowa Community Action, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mid-Iowa Community Action, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Mid-Iowa Community Action, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

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*Compliance and Other Matters*

As part of obtaining reasonable assurance about whether Mid-Iowa Community Action, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

*Purpose of this Report*

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

January 11, 2021  
West Des Moines, Iowa

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Mid-Iowa Community Action, Inc.  
Marshalltown, Iowa

*Report on Compliance for Each Major Federal Program*

We have audited Mid-Iowa Community Action, Inc.'s (a nonprofit organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Mid-Iowa Community Action, Inc.'s major federal programs for the year ended September 30, 2020. Mid-Iowa Community Action, Inc.'s major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

*Management's Responsibility*

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

*Auditor's Responsibility*

Our responsibility is to express an opinion on compliance for each of Mid-Iowa Community Action, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Mid-Iowa Community Action, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Mid-Iowa Community Action, Inc.'s compliance.

*Opinion on Each Major Federal Program*

In our opinion, Mid-Iowa Community Action, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

Page Two

*Report on Internal Control Over Compliance*

Management of Mid-Iowa Community Action, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Mid-Iowa Community Action, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Mid-Iowa Community Action, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

January 11, 2021  
West Des Moines, Iowa

## MID-IOWA COMMUNITY ACTION, INC.

**Schedule of Findings and Questioned Costs**

Year Ended September 30, 2020

Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Mid-Iowa Community Action, Inc.
2. Internal Control Over Financial Reporting
  - No material weaknesses were identified.
  - No significant deficiencies were reported.
3. No instances of noncompliance material to the financial statements of Mid-Iowa Community Action, Inc. were noted during the audit.
4. Internal Control Over Major Programs
  - No material weaknesses were identified.
  - No significant deficiencies were reported.
5. The auditor's report on compliance for the major federal award programs for Mid-Iowa Community Action, Inc. expresses an unmodified opinion on all major federal programs.
6. The results of our audit disclosed no audit findings, which we are required to report in accordance with 2 CFR 200.516(a).
7. The following programs were audited as major federal awards:

Name of Program	CFDA No.	Expenses
Head Start	93.600	\$3,581,291
Child and Adult Care Food Program	10.558	839,643
		<u>\$4,420,934</u>

8. The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
9. Mid-Iowa Community Action, Inc. qualified as a low-risk auditee.

Findings Related to the Financial Statements

None

Findings and Questioned Costs Related to Federal Awards

None

Summary Schedule of Prior Audit Findings

None

## MID-IOWA COMMUNITY ACTION, INC.

**Schedule of Expenditures of Federal Awards**

Year Ended September 30, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	CFDA* Number	Contract Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services				
Direct Awards				
Head Start/Early Head Start	93.600	07CH9996-05	\$ --	\$ 731,579
Head Start/Early Head Start	93.600	07CH011276	--	2,849,712
Total CFDA #93.600				<u>3,581,291</u>
Passed Through Iowa Department of Public Health				
Alliance Maternal, Child, and Dental Health	93.994	5880MH13	--	283,411
Medical Assistance Program - Medicaid - Title XIX	93.778	5881MH11	--	31,466
Medical Assistance Program - Medicaid - Title XIX	93.778	5880MH11	--	95,396
Total CFDA #93.778 and Medicaid Cluster				<u>126,862</u>
Marshalltown Community School District				
Teen Outreach - PREP - '19-'20	93.092	5880CH14P	--	86,487
Teen Outreach - PREP - '20-'21	93.092	5881CH14P	--	10,356
Total CFDA #93.092				<u>96,843</u>
Teen Outreach - Lenihan - '19-'20	93.235	5880CH03A	--	29,982
Teen Outreach - Lenihan - '20-'21	93.235	5881CH03A	--	7,356
Total CFDA #93.235				<u>37,338</u>
Passed Through Iowa Department of Human Rights				
Community Services Block Grant	93.569	CSBG-20-05	--	212,865
Community Services Block Grant - CARES	93.569	CSBG-20S-05	--	254,311
Community Services Block Grant	93.569	CSBG-19-05	--	149,829
Total CFDA #93.569				<u>617,005</u>
Low Income Home Energy Assistance Program	93.568	LIHEAP-20-05	--	2,340,033
Low Income Home Energy Assistance Program	93.568	LIHEAP-20CA-05	--	165,053
Home Energy Assistance Program	93.568	HEAP-19-05	--	155,717
Home Energy Assistance Program	93.568	HEAP-20-05	--	193,333
Total CFDA #93.568				<u>2,854,136</u>
TANF Cluster				
FaDSS	93.558	FaDSS-20-05	--	231,164
FaDSS	93.558	FaDSS-21-05	--	13,164
Passed Through Iowa Department of Education				
BooSt Together for Children ECI - QRS - '19-'20	93.558	BST-19-031	--	32,764
BooSt Together for Children ECI - QRS - '20-'21	93.558	BST-19-031	--	9,013
Total CFDA #93.558 and TANF Cluster				<u>286,105</u>
Passed Through Iowa Department of Human Services				
CCDF Cluster				
Wraparound Child Care - '20-'21	93.575	ACFS 21-012	--	12,427
Wraparound Child Care - '19-'20	93.575	ACFS-15-109	--	188,883
Total CFDA #93.575 and CCDF Cluster				<u>201,310</u>
Total U.S. Department of Health and Human Services				<u>8,084,301</u>

## MID-IOWA COMMUNITY ACTION, INC.

**Schedule of Expenditures of Federal Awards**

Year Ended September 30, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	CFDA* Number	Contract Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Education				
Direct Awards				
Full Service Community Schools Grant	84.215J	U215J180069-19	--	<u>473,653</u>
U.S. Department of Energy				
Passed Through Iowa Department of Human Rights				
Weatherization Assistance	81.042	DOE-19-05	--	2,114
Weatherization Assistance	81.042	DOE-20-05	--	<u>72,210</u>
Total U.S. Department of Energy and CFDA #81.042				<u>74,324</u>
U.S. Department of Agriculture				
Passed Through Iowa Department of Public Health				
Special Supplemental Food Program for Women, Infants, and Children (WIC)				
Cash	10.557	5880A038	--	879,334
Noncash - Food Vouchers	10.557	5880A038	--	2,401,843
Breast Feeding Peer Counseling	10.557	5880A098	--	30,830
Passed Through Iowa Department of Agriculture				
Farmers Market	10.557	N/A	--	<u>2,179</u>
Total CFDA #10.557				<u>3,314,186</u>
Passed Through Iowa Department of Education				
Child and Adult Care Food Program - Centers	10.558	85-8013	--	113,564
Child and Adult Care Food Program - Homes	10.558	85-8029	--	<u>726,079</u>
Total CFDA #10.558				<u>839,643</u>
Passed Through Iowa Department of Public Health				
SNAP Cluster				
Nutrition BASICS	10.561	5880NU08	--	<u>31,288</u>
Total U.S. Department of Agriculture				<u>4,185,117</u>
Total Federal Awards			\$ --	<u>\$ 12,817,395</u>

\*Catalog of Federal Domestic Assistance Number

SEE INDEPENDENT AUDITOR'S REPORT

## MID-IOWA COMMUNITY ACTION, INC

**Notes to Schedule of Expenditures of Federal Awards**

Year Ended September 30, 2020

**Note 1 – Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Mid-Iowa Community Action, Inc. under programs of the federal government for the year ended September 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Mid-Iowa Community Action, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Mid-Iowa Community Action, Inc.

**Note 2 – Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Mid-Iowa Community Action, Inc. has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2020

	GAAP Agency Totals	Elimination Entries	Regulatory Agency Totals
<b>Support and Revenue</b>			
Federal Grant Revenue	\$ 10,415,552	--	10,415,552
State Grant Revenue	1,944,845	--	1,944,845
Other Grant Revenue	127,816	--	127,816
Program Income	270,848	--	270,848
Sales to Public	--	(565,291)	565,291
Investment Income	(8,251)	--	(8,251)
Contributions and Public Support	901,736	--	901,736
United Way Support	98,555	--	98,555
Rental Income	--	(394,934)	394,934
Other Revenue	446,270	--	446,270
In-Kind Donations	948	(1,996,373)	1,997,321
Pool Revenue	--	(3,274,137)	3,274,137
Transfers in from Interagency Programs	--	(1,120,288)	1,120,288
Total Support and Revenue	<u>14,198,319</u>	<u>(7,351,023)</u>	<u>21,549,342</u>
<b>Expenses</b>			
Personnel	5,971,866	--	5,971,866
Fringe	1,824,805	(1,800,189)	3,624,994
Indirect Cost	--	(1,340,613)	1,340,613
Travel	124,673	--	124,673
Supplies and Materials	385,339	--	385,339
Printing and Publication	46,884	(41,394)	88,278
Postage and Shipping	22,759	(18,766)	41,525
Contractual	710,768	--	710,768
Insurance	95,981	(73,175)	169,156
Telephone and Fax	142,594	--	142,594
Space	535,375	(479,594)	1,014,969
Advertising and Promotional Activities	2,716	--	2,716
Equipment Maintenance and Rental	--	--	--
Licenses and Permits	6,810	--	6,810
Dues and Subscriptions	68,559	--	68,559
Client Assistance	3,922,695	(565,291)	4,487,986
Equipment	116,223	(49,128)	165,351
Conferences and Meetings	95,416	--	95,416
Interest Expense	21,020	--	21,020
Other	15,629	--	15,629
Depreciation	167,164	--	167,164
In-Kind Expenses	948	(1,996,373)	1,997,321
Transfers to Interagency Programs	--	(986,500)	986,500
Total Expenses	<u>14,278,224</u>	<u>(7,351,023)</u>	<u>21,629,247</u>
<b>Change in Net Assets</b>	(79,905)	--	(79,905)
<b>Net Assets (Deficit) - Beginning of Year</b>	2,253,697	--	2,253,697
<b>Inter Fund Transfers</b>	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ 2,173,792</u>	<u>--</u>	<u>2,173,792</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2020

Women, Infants, & Children (WIC) 9/30/20	Baby Basics 12/31/19	Baby Basics 12/31/20	Breast- Feeding Peer Counseling 9/30/20	ASSET Child Dental and Fluoride Varnishes 6/30/20	Child Health and Child Dental (CH and CD-T5) 9/30/20	Maternal Health and Maternal Dental (MH and MD) 9/30/20	Health Intake Fund (HIF) 9/30/20
879,334	--	--	30,830	--	172,282	47,009	--
--	--	--	--	--	77,631	39,575	--
--	--	--	--	1,900	--	--	--
--	--	--	--	--	25,425	19,168	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	(645)	--	--	--
--	--	--	--	--	--	--	--
2,024	1,936	529	--	--	2,555	1,291	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	101	--	--	--	--	1,705	3,957
<u>881,358</u>	<u>2,037</u>	<u>529</u>	<u>30,830</u>	<u>1,255</u>	<u>277,893</u>	<u>108,748</u>	<u>3,957</u>
466,765	521	338	14,944	(111)	158,034	61,462	2,530
142,459	167	100	3,587	(35)	48,558	18,678	769
121,540	138	88	3,697	(29)	41,213	15,988	658
2,890	--	--	331	--	2,044	498	--
10,113	1,211	--	145	--	2,147	555	--
3,357	--	--	39	--	1,601	498	--
4,609	--	--	--	--	2,523	--	--
8,206	--	--	--	1,430	1,421	--	--
3,515	--	3	104	--	1,234	439	--
15,196	--	--	1,482	--	2,747	1,229	--
38,529	--	--	3,058	--	6,510	3,287	--
449	--	--	10	--	120	120	--
--	--	--	--	--	--	--	--
201	--	--	30	--	--	--	--
326	--	--	--	--	466	519	--
943	--	--	--	--	--	--	--
59,025	--	--	3,343	--	307	165	--
3,195	--	--	60	--	1,160	40	--
--	--	--	--	--	--	--	--
40	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	7,808	5,270	--
<u>881,358</u>	<u>2,037</u>	<u>529</u>	<u>30,830</u>	<u>1,255</u>	<u>277,893</u>	<u>108,748</u>	<u>3,957</u>
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2020

	TOP/PREP Miller Middle School 7/31/20	TOP/PREP Miller Middle School 7/31/21	TOP/SRAE Lenihan Intermediate School 7/31/20	TOP/SRAE Lenihan Intermediate School 7/31/21
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ 86,487	10,356	29,982	7,356
State Grant Revenue	--	--	--	--
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Investment Income	--	--	--	--
Contributions and Public Support	550	--	--	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	535	--	174	--
In-Kind Donations	--	--	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	--	--	--	--
Total Support and Revenue	<u>87,572</u>	<u>10,356</u>	<u>30,156</u>	<u>7,356</u>
<b>Expenses</b>				
Personnel	53,438	6,354	18,202	4,682
Fringe	16,769	1,787	5,682	1,316
Indirect Cost	14,006	1,624	4,765	1,197
Travel	7	--	86	--
Supplies and Materials	418	52	439	11
Printing and Publication	181	1	7	--
Postage and Shipping	--	--	--	--
Contractual	--	--	--	--
Insurance	68	14	23	5
Telephone and Fax	769	207	388	65
Space	1,856	317	519	80
Advertising and Promotional Activities	--	--	--	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	30	--	--	--
Dues and Subscriptions	--	--	--	--
Client Assistance	--	--	--	--
Equipment	--	--	45	--
Conferences and Meetings	30	--	--	--
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In-Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
Total Expenses	<u>87,572</u>	<u>10,356</u>	<u>30,156</u>	<u>7,356</u>
<b>Change in Net Assets</b>	--	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--	--
<b>Inter Fund Transfers</b>	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>

## MID-IOWA COMMUNITY ACTION, INC.

**Combining Statement of Activities and Changes in Net Assets**

Year Ended September 30, 2020

Iowa Nutrition Network School Grant Program (INNSGP) 9/30/20	Early Head Start (EHS) 11/30/19	Early Head Start (EHS) 11/30/20	State Early Head Start (SEHS) 6/30/19	State Early Head Start (SEHS) 6/30/20	State Early Head Start (SEHS) 6/30/21	Early Head Start CARES Act 11/30/21	Head Start (HS) 11/30/19
31,288	278,233	1,161,757	--	--	--	29,340	453,346
--	--	--	8,338	169,334	10,000	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	350	--	--	--	--	--	350
--	--	--	--	--	--	--	--
--	555	637	--	--	--	--	382
633	--	2,792	--	--	--	--	--
--	111,259	54,395	--	--	--	--	801,329
--	--	--	--	--	--	--	--
--	749	--	--	--	--	--	1,296
31,921	391,146	1,219,581	8,338	169,334	10,000	29,340	1,256,703
15,388	125,508	642,146	3,960	88,268	5,616	--	216,869
4,711	40,301	191,887	1,281	27,090	1,580	--	69,131
4,010	33,079	166,390	1,046	23,014	1,436	--	57,057
276	10,984	9,161	1,036	3,806	6	19	6,956
3,410	2,584	10,503	(3)	7,711	--	26,280	7,266
1,102	535	3,331	11	315	8	--	982
--	12	110	--	4	--	--	36
--	4,599	10,976	--	7,289	541	--	6,056
23	746	3,780	11	115	12	--	1,417
230	3,170	14,670	303	3,236	295	--	4,726
740	45,896	77,794	403	5,056	476	--	69,679
--	--	8	--	--	--	--	--
--	--	--	--	--	--	--	--
--	380	563	--	28	--	--	394
32	527	5,442	180	287	--	--	517
1,999	1,495	7,690	42	59	--	--	5,978
--	(13)	7,307	--	682	--	--	(194)
--	10,084	13,387	68	2,374	30	3,041	8,504
--	--	--	--	--	--	--	--
--	--	41	--	--	--	--	--
--	--	--	--	--	--	--	--
--	111,259	54,395	--	--	--	--	801,329
--	--	--	--	--	--	--	--
31,921	391,146	1,219,581	8,338	169,334	10,000	29,340	1,256,703
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

**Combining Statement of Activities and Changes in Net Assets**

Year Ended September 30, 2020

	Head Start (HS) 11/30/20	Marshalltown School District Preschool Program 6/30/20	Marshalltown School District Preschool Program 6/30/21	Head Start CARES Act 11/30/21
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ 1,584,852	--	--	73,763
State Grant Revenue	11,637	39,648	6,588	--
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Investment Income	--	--	--	--
Contributions and Public Support	--	--	--	--
United Way Support	--	--	--	--
Rental Income	387	--	--	--
Other Revenue	8,504	--	52	--
In-Kind Donations	726,304	--	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	13,640	6,028	816	--
Total Support and Revenue	<u>2,345,324</u>	<u>45,676</u>	<u>7,456</u>	<u>73,763</u>
<b>Expenses</b>				
Personnel	843,009	22,971	3,753	2,016
Fringe	251,684	7,246	1,056	563
Indirect Cost	218,391	6,028	959	515
Travel	7,581	184	--	--
Supplies and Materials	13,950	4,882	1,010	51,912
Printing and Publication	10,106	--	--	--
Postage and Shipping	370	--	--	266
Contractual	9,162	69	--	1,780
Insurance	7,175	--	--	--
Telephone and Fax	26,780	712	119	--
Space	181,141	884	115	22
Advertising and Promotional Activities	8	--	--	614
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	936	--	15	--
Dues and Subscriptions	10,009	--	31	718
Client Assistance	6,671	75	--	--
Equipment	11,933	180	398	8,320
Conferences and Meetings	20,105	2,445	--	6,997
Interest Expense	--	--	--	--
Other	9	--	--	--
Depreciation	--	--	--	--
In-Kind Expenses	726,304	--	--	--
Transfers to Interagency Programs	--	--	--	40
Total Expenses	<u>2,345,324</u>	<u>45,676</u>	<u>7,456</u>	<u>73,763</u>
<b>Change in Net Assets</b>	--	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--	--
<b>Inter Fund Transfers</b>	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2020

Steps 2 Success (S2S) 6/30/20	Family Development & Self Sufficiency (FaDSS) 9/30/20	Family Development & Self Sufficiency (FaDSS) 6/30/21	Tracking Monitoring & Outreach (TMO) 6/30/20	Life Skills Group (LSG) 6/30/20	United States Department of Agriculture (USDA) 9/30/20	Child & Adult Care Food Program (CACFP) 11/30/19
--	231,164	13,164	--	--	113,564	(2,006)
--	271,366	15,453	80,242	7,872	--	--
5,837	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
1,538	163	--	--	--	--	--
6,108	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	344	935	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	15	3,853	--	2,511
13,483	502,693	28,617	80,601	12,660	113,564	505
7,108	270,204	15,054	50,312	5,641	4,042	--
2,285	82,961	4,233	12,267	1,472	1,262	--
1,874	70,456	3,848	12,484	1,419	1,058	--
395	8,342	659	4,763	889	--	--
64	921	400	18	25	12,526	--
22	1,935	353	141	5	--	--
7	195	31	1	--	--	--
--	13,652	1,224	--	--	--	--
37	395	32	95	19	--	--
352	9,098	898	566	62	--	--
1,323	17,669	1,510	1,126	283	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	46	9	112	3	--	--
1	214	81	2	1	--	--
--	133	--	--	--	94,676	505
--	15,421	285	--	--	--	--
15	11,051	--	117	160	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
13,483	502,693	28,617	82,004	9,979	113,564	505
--	--	--	(1,403)	2,681	--	--
--	--	--	1,335	(1,974)	--	--
--	--	--	(1,267)	1,267	--	--
--	--	--	(1,335)	1,974	--	--

## MID-IOWA COMMUNITY ACTION, INC.

**Combining Statement of Activities and Changes in Net Assets**

Year Ended September 30, 2020

	Child & Adult Care Food Program (CACFP) 9/30/20	Department of Energy (DOE) 3/31/20	Department of Energy (DOE) 3/31/21	Community Services Block Grant 3/31/20	Community Services Block Grant 12/31/21
<b>Support and Revenue</b>					
Federal Grant Revenue	\$ 728,085	2,114	72,210	149,829	212,865
State Grant Revenue	--	--	--	--	--
Other Grant Revenue	--	--	--	--	--
Program Income	--	--	--	--	--
Sales to Public	--	--	--	--	--
Investment Income	--	--	--	--	--
Contributions and Public Support	--	--	--	--	--
United Way Support	--	--	--	--	--
Rental Income	--	--	--	--	--
Other Revenue	248	--	--	--	--
In-Kind Donations	--	--	--	--	--
Pool Revenue	--	--	--	--	--
Transfers in from Interagency Programs	--	--	--	--	--
Total Support and Revenue	728,333	2,114	72,210	149,829	212,865
<b>Expenses</b>					
Personnel	62,253	--	--	--	--
Fringe	19,058	--	--	--	--
Indirect Cost	16,222	--	--	--	--
Travel	2,498	--	--	--	--
Supplies and Materials	506	--	--	--	--
Printing and Publication	2,761	--	--	--	--
Postage and Shipping	1,352	--	--	--	--
Contractual	6,684	--	--	--	784
Insurance	650	--	--	200	200
Telephone and Fax	1,530	--	--	--	--
Space	7,809	--	--	--	--
Advertising and Promotional Activities	--	--	--	--	--
Equipment Maintenance and Rental	--	--	--	--	--
Licenses and Permits	15	--	--	--	--
Dues and Subscriptions	1	--	--	6,244	1,804
Client Assistance	605,918	2,114	72,210	3,171	--
Equipment	939	--	--	--	--
Conferences and Meetings	137	--	--	432	--
Interest Expense	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In-Kind Expenses	--	--	--	--	--
Transfers to Interagency Programs	--	--	--	139,782	210,077
Total Expenses	728,333	2,114	72,210	149,829	212,865
<b>Change in Net Assets</b>	--	--	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--	--	--
<b>Inter Fund Transfers</b>	--	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	\$ --	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2020

CSBG CARES 9/30/22	Low-Income Home Energy Assistance (LIHEAP) 9/30/20	LIHEAP Voids & Refunds 9/30/20	LIHEAP CARES Act 9/30/21	Home Energy Assistance Program (HEAP) 12/31/19	Home Energy Assistance Program (HEAP) 12/31/20	Boone/Story County Child Care Nurse Consultant 6/30/20	Boone/Story County Child Care Nurse Consultant 6/30/21
254,311	2,340,033	--	165,053	155,717	193,333	32,764	9,013
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	200	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	561	2,723	--	--	8,415	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	16	--	--	--	722	2,348	1,348
254,311	2,340,810	2,723	165,053	155,717	202,470	35,112	10,361
--	122,131	--	10,264	--	2,661	19,505	6,083
--	37,070	--	2,913	--	1,123	6,125	1,728
--	31,761	--	2,628	--	755	5,112	1,558
--	955	--	3	--	--	149	1
--	122	--	--	--	--	2,532	29
--	1,320	--	18	--	--	105	12
--	872	--	--	--	--	--	--
--	312	--	--	--	--	--	--
--	2,032	--	--	694	2,083	100	213
--	6,117	--	453	--	--	423	119
--	12,458	--	1,227	--	--	1,024	517
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	42	--	--	--	--	--	--
--	34	--	--	--	--	22	101
--	2,125,278	2,723	147,547	155,023	195,848	--	--
14,988	--	--	--	--	--	--	--
--	306	--	--	--	--	15	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
239,323	--	--	--	--	--	--	--
254,311	2,340,810	2,723	165,053	155,717	202,470	35,112	10,361
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2020

	IRVECA Child Care Nurse Consultant 6/30/20	IRVECA Child Care Nurse Consultant 6/30/21	Better Tomorrows Child Care Nurse Consultant 6/30/21	WIC Farmer's Market 9/30/20	First Five 9/30/20
<b>Support and Revenue</b>					
Federal Grant Revenue	\$ --	--	--	2,179	95,396
State Grant Revenue	10,840	7,009	618	--	162,432
Other Grant Revenue	--	--	--	--	--
Program Income	--	--	--	--	--
Sales to Public	--	--	--	--	--
Investment Income	--	--	--	--	--
Contributions and Public Support	--	--	--	--	--
United Way Support	--	--	--	--	173
Rental Income	--	--	--	--	--
Other Revenue	--	--	--	--	37
In-Kind Donations	--	--	--	--	--
Pool Revenue	--	--	--	--	--
Transfers in from Interagency Programs	1,906	1,320	101	--	--
Total Support and Revenue	12,746	8,329	719	2,179	258,038
<b>Expenses</b>					
Personnel	7,850	5,221	440	--	147,839
Fringe	2,452	1,468	123	--	46,486
Indirect Cost	2,054	1,334	112	--	38,768
Travel	187	72	--	--	1,972
Supplies and Materials	--	8	2	--	2,255
Printing and Publication	--	--	--	--	562
Postage and Shipping	--	--	--	896	2,677
Contractual	--	--	--	--	1,308
Insurance	13	65	2	--	286
Telephone and Fax	44	44	12	--	4,423
Space	137	95	28	--	7,816
Advertising and Promotional Activities	--	--	--	--	141
Equipment Maintenance and Rental	--	--	--	--	--
Licenses and Permits	--	--	--	--	--
Dues and Subscriptions	5	22	--	--	34
Client Assistance	--	--	--	--	309
Equipment	--	--	--	--	2,592
Conferences and Meetings	4	--	--	--	570
Interest Expense	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In-Kind Expenses	--	--	--	--	--
Transfers to Interagency Programs	--	--	--	1,283	--
Total Expenses	12,746	8,329	719	2,179	258,038
<b>Change in Net Assets</b>	--	--	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--	--	--
<b>Inter Fund Transfers</b>	--	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	\$ --	--	--	--	--

### Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2020

[illegible]

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2020

	Family Connections (FAC) 6/30/21	Rural IMPACT 9/30/20	Wrap Around Child Care Grant (WAG) 8/31/20	Wrap Around Child Care Grant (WAG) 6/30/21
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ --	--	188,883	12,427
State Grant Revenue	11,763	--	--	--
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Investment Income	--	--	--	--
Contributions and Public Support	812	--	--	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	4,325	534	152
In-Kind Donations	--	--	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	1,278	--	--	--
Total Support and Revenue	<u>13,853</u>	<u>4,325</u>	<u>189,417</u>	<u>12,579</u>
<b>Expenses</b>				
Personnel	8,100	2,768	115,675	7,895
Fringe	2,282	839	35,398	2,224
Indirect Cost	2,071	718	30,139	2,019
Travel	--	--	--	--
Supplies and Materials	4	--	--	--
Printing and Publication	10	--	--	--
Postage and Shipping	17	--	--	--
Contractual	--	--	--	--
Insurance	15	--	--	--
Telephone and Fax	413	--	--	--
Space	911	--	--	--
Advertising and Promotional Activities	--	--	--	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	2	--	--	--
Dues and Subscriptions	28	--	--	--
Client Assistance	--	--	8,205	441
Equipment	--	--	--	--
Conferences and Meetings	--	--	--	--
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In-Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
Total Expenses	<u>13,853</u>	<u>4,325</u>	<u>189,417</u>	<u>12,579</u>
<b>Change in Net Assets</b>	--	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--	--
<b>Inter Fund Transfers</b>	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2020

Shared Visions Child Development Preschool 6/30/20	Shared Visions Child Development Preschool 6/30/21	Story County Dental Clinic (SCDC) 9/30/20	Black Hills Energy (BHE) 12/31/20	Story County Housing Trust 3/20/20	Interstate Power & Light (IPL) 12/31/20	Interstate Power & Light (IPL) 12/31/19	Project Utility 9/30/20
--	--	--	--	--	--	--	--
212,943	40,154	--	6,582	--	75,630	57,140	--
--	--	87,383	--	8,965	--	--	--
--	--	149,225	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	74,566	--	--	--	--	191,183
--	--	35,518	--	--	--	--	--
--	--	--	--	--	--	--	--
--	232	37,733	--	--	--	--	--
31,650	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
12,214	--	48,115	--	--	--	--	--
256,807	40,386	432,540	6,582	8,965	75,630	57,140	191,183
122,192	21,381	111,422	--	651	--	--	--
38,339	6,046	35,011	--	243	--	--	--
32,026	5,472	29,213	--	178	--	--	--
2,777	678	134	--	--	--	--	--
4,898	1,434	31,314	--	--	--	--	--
--	--	921	--	--	--	--	--
--	--	2,802	--	--	--	--	--
3,927	45	148,251	--	720	--	--	--
--	--	3,115	--	--	--	--	--
--	--	1,303	--	--	--	--	--
16,403	4,905	22,295	--	3,622	--	--	--
--	--	759	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	248	--	--	--	--	--
--	--	6,790	--	--	--	--	--
4,595	425	--	6,582	3,551	75,630	57,140	75,875
--	--	8,110	--	--	--	--	--
--	--	60	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	30,792	--	--	--	--	--
31,650	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
256,807	40,386	432,540	6,582	8,965	75,630	57,140	75,875
--	--	--	--	--	--	--	115,308
--	--	--	--	--	--	--	40,269
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	155,577

## MID-IOWA COMMUNITY ACTION, INC.

**Combining Statement of Activities and Changes in Net Assets**

Year Ended September 30, 2020

	21st Century 6/30/20	21st Century 6/30/21	Spread the Word Read by 3rd (RB3!) 9/30/20	Bobcat University (BU) 9/30/20	Full Service Community Schools Grant (FSCSG) 9/30/20
<b>Support and Revenue</b>					
Federal Grant Revenue	\$ --	--	--	--	473,653
State Grant Revenue	150,784	23,535	--	--	--
Other Grant Revenue	--	--	--	--	--
Program Income	--	--	--	--	--
Sales to Public	--	--	--	--	--
Investment Income	--	--	--	--	--
Contributions and Public Support	--	--	--	1,500	--
United Way Support	--	--	--	4,402	--
Rental Income	--	--	--	--	--
Other Revenue	1,447	--	500	--	--
In-Kind Donations	--	--	--	--	--
Pool Revenue	--	--	--	--	--
Transfers in from Interagency Programs	9,987	100	195	3,252	--
Total Support and Revenue	<u>162,218</u>	<u>23,635</u>	<u>695</u>	<u>9,154</u>	<u>473,653</u>
<b>Expenses</b>					
Personnel	18,575	11,749	393	5,403	274,426
Fringe	5,831	3,292	115	1,430	82,433
Indirect Cost	4,868	3,001	101	1,363	71,194
Travel	25,308	--	--	4	5,590
Supplies and Materials	2,096	3,803	--	1	6,260
Printing and Publication	363	79	--	85	7,012
Postage and Shipping	1	53	--	--	--
Contractual	103,512	1,048	--	--	11,431
Insurance	147	49	12	201	330
Telephone and Fax	1,128	67	15	166	5,714
Space	325	183	42	439	7,455
Advertising and Promotional Activities	--	--	--	--	8
Equipment Maintenance and Rental	--	--	--	--	--
Licenses and Permits	36	--	--	15	280
Dues and Subscriptions	1	4	2	2	117
Client Assistance	--	--	--	--	439
Equipment	--	--	--	--	489
Conferences and Meetings	27	307	15	45	475
Interest Expense	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In-Kind Expenses	--	--	--	--	--
Transfers to Interagency Programs	--	--	--	--	--
Total Expenses	<u>162,218</u>	<u>23,635</u>	<u>695</u>	<u>9,154</u>	<u>473,653</u>
<b>Change in Net Assets</b>	--	--	--	--	--
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--	--	--
<b>Inter Fund Transfers</b>	--	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>

## MID-IOWA COMMUNITY ACTION, INC.

**Combining Statement of Activities and Changes in Net Assets**

Year Ended September 30, 2020

Hardin County Family Development/ Food Pantry 9/30/20	Marshall County Family Development 9/30/20	Poweshiek County Family Development/ Food Pantry 9/30/20	Poweshiek County Building Renovations 9/30/20	Story County Family Development/ Food Pantry 9/30/20	Tama County Family Development 9/30/20	ICAA Disaster Assistance Training 9/30/20
--	--	--	--	--	--	--
6,524	3,862	--	--	--	73	713
2,200	1,400	2,700	--	17,431	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
36,331	5,910	150,738	63,500	124,922	3,250	--
--	--	35,000	--	12,972	--	--
--	--	--	--	--	--	--
567	--	8,269	--	12,764	--	--
23,908	--	101,018	--	147,458	--	--
--	--	--	--	--	--	--
2,887	44,333	--	3,677	--	28,388	--
<u>72,417</u>	<u>55,505</u>	<u>297,725</u>	<u>67,177</u>	<u>315,547</u>	<u>31,711</u>	<u>713</u>
34,938	30,031	57,339	21,535	69,188	16,613	503
10,173	8,595	17,511	6,988	20,397	4,977	147
9,000	7,706	14,932	5,690	17,872	4,307	130
1,701	149	1,961	1,338	7,278	496	--
505	165	2,844	--	1,545	122	--
219	280	200	1	440	114	--
(69)	186	186	--	258	10	--
--	288	--	--	--	--	--
47	30	116	--	484	21	--
1,448	731	1,046	--	1,500	1,026	--
9,421	2,199	15,748	98,316	35,665	3,856	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
79	94	145	--	137	11	--
16	15	471	--	15	23	--
7,710	800	15,521	--	5,460	--	--
--	--	1,410	--	--	--	--
455	167	182	--	167	135	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
23,908	--	101,018	--	147,458	--	--
--	53	3,677	--	--	--	--
<u>99,551</u>	<u>51,489</u>	<u>234,307</u>	<u>133,868</u>	<u>307,864</u>	<u>31,711</u>	<u>780</u>
(27,134)	4,016	63,418	(66,691)	7,683	--	(67)
29,632	--	27,935	66,691	26,098	--	--
--	--	--	--	--	--	--
<u>2,498</u>	<u>4,016</u>	<u>91,353</u>	<u>--</u>	<u>33,781</u>	<u>--</u>	<u>(67)</u>

## MID-IOWA COMMUNITY ACTION, INC.

**Combining Statement of Activities and Changes in Net Assets**

Year Ended September 30, 2020

	ICAA - Disaster Assistance & Case Management 12/31/21	Weatherization Materials Pool (WMP) 9/30/20	Weatherization Labor Pool (WLP) 9/30/20
<b>Support and Revenue</b>			
Federal Grant Revenue	\$ --	--	--
State Grant Revenue	130,331	--	--
Other Grant Revenue	--	--	--
Program Income	--	--	--
Sales to Public	--	135,639	205,096
Investment Income	--	--	--
Contributions and Public Support	--	--	--
United Way Support	--	--	--
Rental Income	--	--	--
Other Revenue	--	(4,173)	2,414
In-Kind Donations	--	--	--
Pool Revenue	--	--	--
Transfers in from Interagency Programs	--	165	--
Total Support and Revenue	<u>130,331</u>	<u>131,631</u>	<u>207,510</u>
<b>Expenses</b>			
Personnel	61,005	--	5,775
Fringe	15,553	--	2,257
Indirect Cost	15,274	--	42
Travel	578	--	--
Supplies and Materials	89	--	--
Printing and Publication	405	--	--
Postage and Shipping	326	--	--
Contractual	96	--	187,107
Insurance	--	--	--
Telephone and Fax	1,852	--	--
Space	748	--	--
Advertising and Promotional Activities	--	--	--
Equipment Maintenance and Rental	--	--	--
Licenses and Permits	90	--	--
Dues and Subscriptions	1,056	--	--
Client Assistance	33,259	136,273	--
Equipment	--	--	2,630
Conferences and Meetings	--	--	--
Interest Expense	--	--	--
Other	--	--	--
Depreciation	--	--	--
In-Kind Expenses	--	--	--
Transfers to Interagency Programs	--	--	--
Total Expenses	<u>130,331</u>	<u>136,273</u>	<u>197,811</u>
<b>Change in Net Assets</b>	--	(4,642)	9,699
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	(4,976)
<b>Inter Fund Transfers</b>	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ --</u>	<u>(4,642)</u>	<u>4,723</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2020

Weatherization Support Pool (WSP) 9/30/20	Weatherization Administrative Pool (WAP) 9/30/20	Victims of Crime Assistance (VOCA) 7/31/19	Refugee RISE 11/30/19	Reach Out & Read Fiscal Agent Fund 9/30/20	Marshalltown Long Term Family Recovery Fiscal Sponsor 12/31/19	Marshalltown Long Term Family Recovery Fiscal Sponsor 12/31/20
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
164,698	59,858	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	7,340	9,200	2,355
2,804	--	--	--	--	--	--
621	--	--	--	--	--	15,171
--	--	--	--	--	--	--
48,095	11,905	--	(1,994)	--	--	--
216,218	71,763	--	(1,994)	7,340	9,200	17,526
127,410	25,043	--	55	--	--	37,939
43,001	8,550	--	18	--	--	11,589
8,406	33,852	--	15	--	--	9,881
109	--	--	--	--	26	58
1,299	--	--	--	10,723	--	62
--	601	--	--	--	--	467
444	--	--	--	--	37	104
--	--	--	--	--	--	8,533
19,360	--	--	--	--	--	--
1,391	2,363	--	58	--	105	1,356
52,442	142	--	9	--	--	2,474
--	--	--	--	--	--	--
--	--	--	--	--	--	--
1,673	410	--	--	--	--	--
159	--	--	--	--	--	1
2,974	--	--	--	--	61,206	320,432
50	--	--	--	--	--	--
60	--	--	--	--	60	60
--	--	--	--	--	--	--
--	80	--	--	--	--	5,000
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	722	--	--	--	--	--
258,778	71,763	--	155	10,723	61,434	397,956
(42,560)	--	--	(2,149)	(3,383)	(52,234)	(380,430)
(9,461)	--	2,140	9	20,728	591,799	--
--	--	(2,140)	2,140	--	--	--
(52,021)	--	--	--	17,345	539,565	(380,430)

## MID-IOWA COMMUNITY ACTION, INC.

**Combining Statement of Activities and Changes in Net Assets**

Year Ended September 30, 2020

	Marshalltown Tornado Case Management Philanthropy Fund 2/29/20	MICA Cares 12/31/20	COVID-19 Iowa Eviction & Foreclosure Prevention 12/31/20
<b>Support and Revenue</b>			
Federal Grant Revenue	\$ --	--	--
State Grant Revenue	--	--	8,224
Other Grant Revenue	--	--	--
Program Income	--	--	--
Sales to Public	--	--	--
Investment Income	--	--	--
Contributions and Public Support	--	53,141	--
United Way Support	--	5,000	--
Rental Income	--	--	--
Other Revenue	--	--	118
In-Kind Donations	--	--	--
Pool Revenue	--	--	--
Transfers in from Interagency Programs	7,604	235,901	--
Total Support and Revenue	<u>7,604</u>	<u>294,042</u>	<u>8,342</u>
<b>Expenses</b>			
Personnel	22,835	--	5,481
Fringe	7,344	--	1,402
Indirect Cost	6,021	--	1,373
Travel	79	--	--
Supplies and Materials	3	--	--
Printing and Publication	71	--	--
Postage and Shipping	--	--	--
Contractual	--	--	--
Insurance	--	--	--
Telephone and Fax	544	--	86
Space	962	--	--
Advertising and Promotional Activities	--	--	--
Equipment Maintenance and Rental	--	--	--
Licenses and Permits	--	--	--
Dues and Subscriptions	--	--	--
Client Assistance	--	236,841	--
Equipment	--	--	--
Conferences and Meetings	--	--	--
Interest Expense	--	--	--
Other	5,000	--	--
Depreciation	--	--	--
In-Kind Expenses	--	--	--
Transfers to Interagency Programs	--	--	--
Total Expenses	<u>42,859</u>	<u>236,841</u>	<u>8,342</u>
<b>Change in Net Assets</b>	(35,255)	57,201	--
<b>Net Assets (Deficit) - Beginning of Year</b>	35,255	--	--
<b>Inter Fund Transfers</b>	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ --</u>	<u>57,201</u>	<u>--</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2020

PPP Loan COVID Response Fund 9/30/20	Resource Development 9/30/20	Grant- Funded Property & Equipment 9/30/20	MICA Property Disaster 8/31/20	Properties Fund 9/30/20	Derecho SummerSlam Recovery (D.S.S.R.) 9/30/21	Story County Community Foundation 9/30/20
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	(3,886)
--	--	--	--	--	--	148,926
--	--	--	--	--	--	--
--	--	--	--	390,169	--	--
120,385	--	--	95,662	22,626	8,844	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	62,029	133,787	--	23,027	--	--
<u>120,385</u>	<u>62,029</u>	<u>133,787</u>	<u>95,662</u>	<u>435,822</u>	<u>8,844</u>	<u>145,040</u>
--	37,064	--	--	89,097	2,736	--
--	10,508	--	--	26,197	770	--
--	9,491	--	--	23,001	699	--
--	45	--	--	2,038	41	--
120,385	--	--	--	13,251	--	--
--	425	--	--	66	--	--
--	1,225	--	--	--	--	--
--	--	--	--	--	--	--
--	33	--	--	29,036	--	--
--	154	--	--	1,295	--	--
--	1,094	--	--	162,815	1,416	--
--	--	--	--	10	--	--
--	--	--	--	--	--	--
--	--	--	--	546	--	--
--	1,990	--	--	--	--	--
--	--	--	--	3,266	--	--
--	--	--	--	1,327	3,444	--
--	--	--	--	447	--	--
--	--	--	--	20,970	--	--
--	--	--	--	170	--	--
--	--	72,559	--	59,910	--	--
--	--	--	--	--	--	--
--	--	--	95,662	125	--	--
<u>120,385</u>	<u>62,029</u>	<u>72,559</u>	<u>95,662</u>	<u>433,567</u>	<u>9,106</u>	<u>--</u>
--	--	61,228	--	2,255	(262)	145,040
--	--	393,750	--	22,017	--	35,464
--	--	--	--	--	--	--
<u>--</u>	<u>--</u>	<u>454,978</u>	<u>--</u>	<u>24,272</u>	<u>(262)</u>	<u>180,504</u>

## MID-IOWA COMMUNITY ACTION, INC.

## Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2020

	Copies, Insurance & Postage Pool 9/30/20	Fringe Benefits Pool 9/30/20	Indirect Cost Pool 9/30/20	General Fund 9/30/20
<b>Support and Revenue</b>				
Federal Grant Revenue	\$ --	--	--	--
State Grant Revenue	--	--	--	--
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Investment Income	--	--	--	(4,365)
Contributions and Public Support	--	--	--	24,723
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	15,733	24,424	2,326
In-Kind Donations	--	--	--	--
Pool Revenue	133,335	1,800,189	1,340,613	--
Transfers in from Interagency Programs	--	--	--	345,662
Total Support and Revenue	<u>133,335</u>	<u>1,815,922</u>	<u>1,365,037</u>	<u>368,346</u>
<b>Expenses</b>				
Personnel	--	--	817,424	--
Fringe	--	1,824,803	234,732	--
Indirect Cost	--	--	--	--
Travel	--	--	3,039	100
Supplies and Materials	--	--	3,876	--
Printing and Publication	41,394	--	5,340	--
Postage and Shipping	18,766	--	2,934	--
Contractual	--	--	168,435	--
Insurance	73,175	--	15,143	--
Telephone and Fax	--	--	9,094	--
Space	--	--	54,083	--
Advertising and Promotional Activities	--	--	469	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	225	--
Dues and Subscriptions	--	--	28,736	318
Client Assistance	--	--	--	--
Equipment	--	--	14,190	--
Conferences and Meetings	--	--	3,414	3,254
Interest Expense	--	--	--	50
Other	--	--	--	5,289
Depreciation	--	--	3,903	--
In-Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	282,678
Total Expenses	<u>133,335</u>	<u>1,824,803</u>	<u>1,365,037</u>	<u>291,689</u>
<b>Change in Net Assets</b>	--	(8,881)	--	76,657
<b>Net Assets (Deficit) - Beginning of Year</b>	--	--	--	976,986
<b>Inter Fund Transfers</b>	--	--	--	--
<b>Net Assets (Deficit) - End of Year</b>	<u>\$ --</u>	<u>(8,881)</u>	<u>--</u>	<u>1,053,643</u>

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.  
Iowa Department of Human Rights

**Schedule of Revenue and Expenses Compared with Budget**

**Low Income Home Energy Assistance Program**

**Contract Number LIHEAP-20-05**  
(Contract Period 10/01/19 - 9/30/20)

	<u>Approved Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Revenue			
Iowa Department of Human Rights	<u>\$ 2,402,282</u>	<u>2,340,033</u>	<u>62,249</u>
Expenses			
Regular Assistance	\$ 1,697,466	1,680,318	17,148
Emergency Crisis Intervention Payments	312,265	302,509	9,756
Program Support	14,366	14,366	--
Client Services A&R	9,720	6,820	2,900
Summer Deliverable Fuel	140,099	140,099	--
Administration Costs	<u>228,366</u>	<u>195,921</u>	<u>32,445</u>
Total Program Expenses	<u>\$ 2,402,282</u>	<u>2,340,033</u>	<u>62,249</u>

**Contract Number LIHEAP-20CA-05**  
(Contract Period 3/27/20 - 9/30/21)

	<u>Approved Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Revenue			
Iowa Department of Human Rights	<u>\$ 218,655</u>	<u>165,053</u>	<u>53,602</u>
Expenses			
Administration Costs	\$ 21,865	5,115	16,750
Emergency Crisis Intervention Payments	176,071	147,547	28,524
Program Support	15,539	7,934	7,605
Assurance 16	<u>5,180</u>	<u>4,457</u>	<u>723</u>
Total Program Expenses	<u>\$ 218,655</u>	<u>165,053</u>	<u>53,602</u>

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.  
Iowa Department of Human Rights

**Schedule of Revenue and Expenses Compared with Budget**

**Weatherization Assistance Programs**

**Contract Number HEAP-20-05**  
(Contract Period 1/01/20 - 12/31/20)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 787,481	193,333	594,148
Expenses			
Administration	\$ 40,853	37,122	3,731
Health and Safety	173,898	50,126	123,772
Support	188,218	68,418	119,800
Labor	181,948	24,198	157,750
Materials	181,948	15,984	165,964
Pollution Occurrence Insurance	2,778	2,281	497
Equipment/Training	17,838	(4,796)	22,634
Total Program Expenses	\$ 787,481	193,333	594,148

**Contract Number HEAP-19-05**  
(Contract Period 1/01/19 - 12/31/19)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/19 - 12/31/19	Total	
Revenue					
Iowa Department of Human Rights	\$ 805,947	320,882	155,717	476,599	329,348
Expenses					
Administration	\$ 39,571	15,208	7,997	23,205	16,366
Health and Safety	181,399	106,456	55,282	161,738	19,661
Support	189,837	99,986	52,839	152,825	37,012
Labor	177,180	44,870	26,062	70,932	106,248
Materials	177,180	27,731	12,842	40,573	136,607
Pollution Occurrence Insurance	2,780	2,085	695	2,780	--
Equipment/Training	31,000	23,161	--	23,161	7,839
Special Project - Online Bidding	7,000	1,385	--	1,385	5,615
Total Program Expenses	\$ 805,947	320,882	155,717	476,599	329,348

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.  
Iowa Department of Human Rights

**Schedule of Revenue and Expenses Compared with Budget**

**Weatherization Assistance Programs**

**Contract Number DOE-20-05**

(Contract Period 4/01/20 - 3/31/21)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 336,382	72,210	264,172
Expenses			
Administration	\$ 33,492	7,523	25,969
Health and Safety	57,510	11,900	45,610
Support	74,636	31,143	43,493
Labor	77,872	15,282	62,590
Materials	77,872	6,362	71,510
T & TA	15,000	--	15,000
Total Program Expenses	\$ 336,382	72,210	264,172

**Contract Number DOE-19-05**

(Contract Period 4/01/19 - 3/31/20)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/19 - 3/31/20	Total	
Revenue					
Iowa Department of Human Rights	\$ 301,899	299,785	2,114	301,899	--
Expenses					
Administration	\$ 28,582	25,592	414	26,006	2,576
Health and Safety	52,780	51,759	1,700	53,459	(679)
Support	68,913	94,287	--	94,287	(25,374)
Labor	72,062	84,081	--	84,081	(12,019)
Materials	72,062	38,680	--	38,680	33,382
T & TA	7,500	5,386	--	5,386	2,114
Total Program Expenses	\$ 301,899	299,785	2,114	301,899	--

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.  
Iowa Department of Human Rights

**Schedule of Revenue and Expenses Compared with Budget**

**Weatherization Assistance Programs**

**Contract Number MEC-20-05**

(Contract Period 1/01/20 - 12/31/20)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 7,288	--	7,288
Expenses			
Administration	\$ 314	--	314
Support	634	--	634
Labor	3,170	--	3,170
Materials	3,170	--	3,170
Total Program Expenses	\$ 7,288	--	7,288

**Contract Number MEC-19-05**

(Contract Period 4/01/19 - 12/31/19)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/19 - 12/31/19	Total	
Revenue					
Iowa Department of Human Rights	\$ 6,878	6,878	--	6,878	--
Expenses					
Administration	\$ 298	285	--	285	13
Support	596	596	--	596	--
Labor	2,992	2,115	--	2,115	877
Materials	2,992	3,882	--	3,882	(890)
Total Program Expenses	\$ 6,878	6,878	--	6,878	--

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.  
Iowa Department of Human Rights

**Schedule of Revenue and Expenses Compared with Budget**

**Weatherization Assistance Programs**

**Contract Number BHE-20-05**

(Contract Period 1/01/20 - 12/31/20)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 14,543	6,582	7,961
Expenses			
Administration	\$ 632	286	346
Support	1,265	572	693
Labor	6,323	2,512	3,811
Materials	6,323	3,212	3,111
Total Program Expenses	\$ 14,543	6,582	7,961

**Contract Number BHE-19-05**

(Contract Period 4/01/19 - 12/31/19)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/19 - 12/31/19	Total	
Revenue					
Iowa Department of Human Rights	\$ 14,543	14,543	--	14,543	--
Expenses					
Administration	\$ 632	615	--	615	17
Support	1,265	1,265	--	1,265	--
Labor	6,323	8,293	--	8,293	(1,970)
Materials	6,323	4,370	--	4,370	1,953
Total Program Expenses	\$ 14,543	14,543	--	14,543	--

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.  
Iowa Department of Human Rights

**Schedule of Revenue and Expenses Compared with Budget**

**Weatherization Assistance Programs**

**Contract Number IPL-20-05**  
(Contract Period 1/01/20 - 12/31/20)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 284,147	75,630	208,517
Expenses			
Administration	\$ 12,354	3,288	9,066
Support	24,709	6,576	18,133
Labor	123,542	40,851	82,691
Materials	123,542	24,915	98,627
Total Program Expenses	\$ 284,147	75,630	208,517

**Contract Number IPL-19-05**  
(Contract Period 4/01/19 - 12/31/19)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/19 - 12/31/19	Total	
Revenue					
Iowa Department of Human Rights	\$ 285,646	135,999	57,140	193,139	92,507
Expenses					
Administration	\$ 12,419	5,911	2,484	8,395	4,024
Support	24,839	11,826	4,969	16,795	8,044
Labor	124,194	71,726	29,219	100,945	23,249
Materials	124,194	46,536	20,468	67,004	57,190
Total Program Expenses	\$ 285,646	135,999	57,140	193,139	92,507

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.  
Iowa Department of Human Rights

**Schedule of Revenue and Expenses Compared with Budget**

**Community Services Block Grant**

**Contract Number CSBG-20-05**  
(Contract Period 10/01/19 - 12/31/20)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 531,523	212,865	318,658
Expenses			
Travel	\$ 8,500	--	8,500
Space	1,000	200	800
Co-Funded Programs	421,824	210,077	211,747
Other	99,999	2,588	97,411
Total Program Expenses	\$ 531,323	212,865	318,458

**Contract Number CSBG-20S-05**  
(Contract Period 1/20/20 - 9/30/22)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 753,055	254,311	498,744
Expenses			
Consultants	\$ 68,500	--	68,500
Co-Funded Programs	627,055	239,323	387,732
Other	57,500	14,988	42,512
Total Program Expenses	\$ 753,055	254,311	498,744

**Contract Number CSBG-19-05**  
(Contract Period 10/01/18 - 3/31/20)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/19 - 3/31/20	Total	
Revenue					
Iowa Department of Human Rights	\$ 531,323	381,494	149,829	531,323	--
Expenses					
Travel	\$ 8,500	9,277	--	9,277	(777)
Space	1,000	276	200	476	524
Co-Funded Programs	422,354	358,063	72,676	430,739	(8,385)
Other	99,469	13,878	76,953	90,831	8,638
Total Program Expenses	\$ 531,323	381,494	149,829	531,323	--

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.  
Iowa Department of Human Rights

**Schedule of Revenue and Expenses Compared with Budget**

**Family Development and Self Sufficiency**

**Contract Number FaDSS-21-05**

(Contract Period 7/01/20 - 6/30/21)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 499,301	28,617	470,684
Expenses			
Administrative	\$ 70,852	3,848	67,004
Salaries	267,592	15,054	252,538
Benefits	87,556	4,234	83,322
Travel	16,500	659	15,841
Space/Utilities	19,891	1,510	18,381
Other	36,910	3,312	33,598
Total Program Expenses	\$ 499,301	28,617	470,684

**Contract Number FaDSS-20-05**

(Contract Period 7/01/19 - 6/30/20)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/01/19 - 6/30/20	Total	
Revenue					
Iowa Department of Human Rights	\$ 516,607	14,077	502,530	516,607	--
Expenses					
Administrative	\$ 67,954	2,079	70,429	72,508	(4,554)
Salaries	263,619	8,061	270,098	278,159	(14,540)
Benefits	84,773	2,597	82,930	85,527	(754)
Travel	20,940	--	8,342	8,342	12,598
Space/Utilities	20,637	753	17,765	18,518	2,119
Other	58,684	587	52,966	53,553	5,131
Total Program Expenses	\$ 516,607	14,077	502,530	516,607	--

SEE INDEPENDENT AUDITOR'S REPORT